

5. The Director states that it would be desirable for the Department to institute a Hindi Vidwan Course. He is requested to take necessary steps in this behalf.

6. As regards the text books required, it is stated that for the present the best books available will be prescribed. Government consider that it would be desirable to appoint a committee for selection of text books, for preparation of syllabuses and for getting suitable text books written up to suit the syllabuses. The Director of Public Instruction is requested to take necessary action in the matter and obtain the approval of Government early.

7. The Director states that the maximum total expenditure on account of the proposals would be Rs. 15,705 per annum in respect of Government High Schools and Rs. 43,740 per annum in respect of Aided and Municipal High Schools, but there would be savings to the extent of about Rs. 3,445 on account of smaller schools appointing part-time Hindi teachers. The net cost of the scheme during the year 1949-50 is, therefore, estimated to be Rs. 50,000. The expenditure required during the year 1949-50 will be met out of the provision of Rs. 50,000 made in the budget for the purpose and the necessary provision will be made in the budgets of the succeeding years.

K. M. NARASIMHAIA, *Edn. Secy.*

FINANCIAL SECRETARIAT

Records the Audit Report and Appropriation Account for the year 1947-48.

READ—

Audit Report and Appropriation Account for the year 1947-48 received from the Comptroller to Government.

2. Report of the Public Accounts Committee thereon.

ORDER NO. FL. 3378-3471—G.F. 139-48-5, DATED BANGALORE,
THE 15TH NOVEMBER, 1949.

Recorded.

2. *Appropriation Accounts.*—The percentage of total savings under voted grants during 1947-48 was 38.79 as against 31.19 during the previous year. The savings were found to be mostly due to shortage of labour and non-availability or non-receipt of machinery or material for which orders had been placed.

3. Excess over grants was reported under 14 voted heads, the aggregate amount of the excesses being Rs. 21,90,422 which represents 4.10 per cent of the total appropriation as against 21.58 per cent in the previous year.

The Committee has also examined the cases for the excesses under the several heads and recommended that the excesses be passed. A schedule of demands for excess grants was accordingly presented to the Legislative Council and all the demands were passed.

4. With regard to the excess expenditure reported under non-voted heads, Government direct that the excesses as under be passed:—

	Rs.
(1) 15, Pensions and Allowances ...	77,753
(2) 31-B. Expenditure connected with the War, 1939.	1,01,009
Total ...	1,78,762

Government reiterate their previous instructions and direct that Departments should make every endeavour to utilise the grants of year to the fullest extent possible and minimise lapses of grant voted by the Legislature. As rightly observed by the Committee in their report, unless the Departments are certain that additional grants asked for could be utilised before the close of the year, they should not apply for such grants and even when such additional grants have been sanctioned they should be reported as surrendered well in time so that demands may not be placed before the Legislature for such grants.

5. *Audit Report.*—The Committee has again observed that arrangements should be made to provide the necessary staff to the Comptroller so that the post-audit work may be

resumed without further delay. This question is engaging the attention of Government. But Government do observe that in several cases paucity of hands alone is not the cause for the delay in the timely submission of account returns or for the non-maintenance of proper accounts as required by the Rules. The Heads of Departments and particularly the Chief Engineers are requested to issue needful instructions to the subordinate officers warning them that any lack of supervision and consequent delay would be severely noticed. They further direct that in respect of stores, the Heads of Departments should see that stock accounts are maintained, up-to-date and the concerned officers held responsible for timely reconciliation of Book Balances and the counted balances.

Government feel with the Committee that it would be advisable to have stock verifiers working under the Public Works Audit Department as in the Railway Department for purposes of counting the stock and issuing stock verification certificates. This suggestion may be examined by the Chief Engineers.

Government regret to note that in spite of repeated observations and strict instructions, there has been undue delay in closing the Work Accounts. Prompt action should be taken to see that Works Accounts are closed with the least possible delay.

Government direct that due attention should be paid in submitting the returns in Statement 32 of the Public Works Account Code by the Executive Engineers concerned by clearly specifying all works completed.

Regarding expenditure in excess of sanctioned estimates, Government observe that the Officers concerned are not observing the rules relating to the regular submission of Works slip, thus giving scope for large excesses over original estimates. The rules in this behalf should be strictly followed. The Public Works Secretary is requested to take due note of the Committee's suggestions calculated to avoid the hiatus between administrative and technical sanction to estimates.

In the case of preliminary estimates of works taken up for execution in anticipation of completion of formalities, Government observe that instructions given in Government Order No. Fl 708-89—G.F. 288-38-12, dated 8th August 1939, are not being followed. The Chief Engineers are requested to see that the Audit Department is provided with the necessary preliminary estimates and other details.

6. *Education Department.*—Government are in agreement with the opinion of the Committee that the whole of the Adult Education Scheme be brought under the control of Government. The Director of Public Instruction will kindly examine this matter in detail and submit a report.

7. *Revenue Department.*—The Committee have rightly felt and Government agree with them that officers do not evince a due measure of responsibility in the investigation of serious irregularities and there has been long drawn delay in such investigation. The Revenue Commissioner is requested to see that subordinate officers realise their responsibilities and attend to speedy investigation of cases referred to them for enquiry.

8. *Food Department.*—In respect of defalcation and misappropriation in the Food Department the Committee has observed that, that the names of persons dismissed should be published in the Gazette with full addresses by way of sufficient notice to the public and other Departments of Government so that such publication may act as a deterrent to the intending offenders. In all such cases the persons should be debarred from entry into service. The supervising staff should also show greater vigilance and the Director of Food Supplies should take notice of the lapses in this regard.

Nagamangala Sales Depot.—The depot clerk who was involved in the case is said to be working in the Taluk Office. The Revenue Commissioner is requested to verify and take necessary action.

Yeswantapur Sales Depot.—Government agree with the observation of the Committee that suitable notice should be taken of the conduct of the Amildar.

In future reports, the Director of Food Supplies is requested to arrange to give the number of depots audited and remaining unaudited in taluks also.

The Director of Food Supplies is also requested to take suitable action on the offenders as observed by the Committee.

9. *General Administration.*—Careless issue of attendance certificates resulting in double claim. The action taken by Government will be placed before the next Public Accounts Committee.

10. The attention of the Heads of Departments and other officers concerned is invited to the other observations of the Committee in their report and take necessary action on them.

11. Government appreciate the thorough manner in which the Committee have examined the Audit and Appropriation Report.

M. SHAMANNA, *Finl. Secy.*

Prescribes a Time-Limit within which claims of Government Servants for Travelling Allowance are to be preferred.

READ—

Correspondence ending with letter No. 101—T.A., dated the 17th August 1949, from the Comptroller to Government, in the matter of prescribing a time-limit within which claims of Government servants for travelling allowance are to be preferred.

ORDER No. FL. 3695-8790—S. & A. 78-49-2, DATED BANGALORE,
THE 22ND NOVEMBER 1949.

Under the rules as they stand the Travelling Allowance claims for March and previous months preferred after 30th

June of that year will not be paid by the Treasuries or passed by the Comptroller without the sanction of Government.

It is considered that the existing rules provide for an unduly long time for preferring claims relating to Travelling Allowance of Government servants. Government therefore direct that no claim for Travelling Allowance preferred by a Government servant will be entertained, if it is made after three months of the completion of the journey to which it relates.

The Countersigning Officers should refuse to countersign bills presented after the period prescribed as above. When delay is caused by the Countersigning Officers for want of prompt and timely action on their part and not on account of any fault of the touring officers, the bills may be required to be submitted to Government for sanction and for such disciplinary action as may be necessary to be taken against the Countersigning Officers responsible for the delay.

The time-limit of three months is to be counted from the close of the month to which the journeys relate to the date of presentation of bills at the Treasury in the case of Post Audit Bills, and the date of presentation to the Audit Office in the case of Pre-Audit Bills.

The Comptroller is authorised to issue necessary amendments to the Mysore Civil Account Code, Volume I.

M. SHAMANNA, *Finl. Secy.*